

COUNTY OF YORK, VIRGINIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2003

1. SUMMARY OF AUDITORS' RESULTS

- A. An unqualified opinion was issued on the basic financial statements.
- B. There were no reportable conditions noted in internal control required to be disclosed.
- C. The audit did not disclose any material noncompliance related to expenditures of federal awards.
- D. There were no reportable conditions noted in internal control over major programs required to be disclosed.
- E. An unqualified opinion was issued on compliance for major programs.
- F. The audit did not disclose any audit findings required to be reported.
- G. The major programs are:
 - i) Impact Aid (CFDA Number - 84.041)
 - ii) Child Nutrition Cluster (CFDA Numbers – 10.553 and 10.555)
 - iii) Title I Grants to LEA's (CFDA Number – 84.010)
- H. The dollar threshold used to distinguish between Type A and Type B programs is \$454,467.
- I. The auditee qualifies as a low-risk auditee.

2. FINDINGS RELATING TO THE GENERAL PURPOSE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS

None

3. FEDERAL COMPLIANCE FINDINGS AND QUESTIONED COSTS

None

4. STATE COMPLIANCE FINDINGS

None

5. RESOLUTION OF PRIOR YEAR'S FINDINGS

There were no findings reported in the prior year.

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